PATENT APPLICATION

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

ATTY. DOCKET NO. 71054

As a below named inventor, I hereby declare that:

My residence/post office address and citizenship are as stated below next to my name; I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

METHOD OF PRODUCING SALTED COD ROE
the specification of which is attached hereto unless the following box is checked:
() was filed in the U.S. on; or
() PCT International Application Number and was amended on (if applicable).

I hereby state that I have reviewed and understood the contents of the above-identified specification, including the claims, as amended by any amendment(s) referred to above. I acknowledge the duty to disclose all information which is material to patentability as defined in 37 CFR 1.56.

Foreign Application(s) and/or Claim of Foreign Priority

I hereby claim foreign priority benefits under Title 35, United States Code Section 119 of any foreign application(s) for patent or inventor(s) certificate listed below and have also identified below any foreign application for patent or inventor(s) certificate having a filing date before that of the application on which priority is claimed:

COUNTRY:	APPLICATION No.:	DATE FILED: Day/Month/Year	PRIORITY CLAIMED UNDER 35 U.S.C. 119
Japan	2003-171721	17/June/2003	YES:_x_ NO:
			YES: NO:

U.S. Priority Claim

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which

occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION SERIAL No.:	FILING DATE: Day/Month/Year	STATUS (patented/pending/abandoned)

POWER OF ATTORNEY:

As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) listed below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith; we further hereby authorize the following attorney(s) and/or agent(s) to insert the correct serial number and filing date into this declaration, if none is indicated on that date of our execution of this Declaration.

John J. McGlew, Reg. 17,722; and/or John James McGlew, Reg. 31,903; and/or Hilda S. McGlew, Reg. 30,295; and/or Theobald Dengler, Reg. 34,575; and/or Keith D. Moore, Reg. 44,951.

Send Correspondence to:
McGLEW AND TUTTLE, P.C.
SCARBOROUGH STATION
SCARBOROUGH, NEW YORK 10510-0827

John James McGlew (914) 941-5600

Customer No.: 23872

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

&	Full Name of sole or first Inventor: MATSUDA, Shinichi
	Citizenship: JAPAN
	Residence: C/O TOWA FOODS Co., Ltd, 2-1, Kita 3-chome, Higashi 3-jo
	Nishishoro, Shiranuka-cho, Shiranuka-gun, Hokkaido, Japan
	Post Office Address:
	Inventor's Signature: Date: Date: Date: 10, July 2003
	Day/Month/Year